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MOREHOUSE PARISH TOURISM COMMISSION  
FINANCIAL REPORT  
(Compiled)  
AND  
REPORT ON APPLYING AGREED-UPON PROCEDURES  
DECEMBER 31, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6-6-01

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# HILL, INZINA & COMPANY

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## ACCOUNTANT'S COMPILATION REPORT

Board of Directors  
Morehouse Parish Tourism Commission  
Bastrop, Louisiana

We have compiled the accompanying general-purpose financial statements of Morehouse Parish Tourism Commission (a component unit of Morehouse Parish) as of and for the year ended December 31, 2000, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Commission. We have not audited or reviewed the accompanying general-purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Commission's assets, liabilities, equity, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

In accordance with *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated April 26, 2001, on the results of our agreed-upon procedures.

*Hill, Inzina & Co.*

April 26, 2001

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GENERAL-PURPOSE FINANCIAL STATEMENTS

MOREHOUSE PARISH TOURISM COMMISSION

BALANCE SHEET  
December 31, 2000

	Governmental Fund Type <u>General Fund</u>
ASSETS	
Cash	\$ 30,902
Investment	41,151
Taxes receivable	<u>1,877</u>
Total assets	<u>\$ 73,930</u>
LIABILITIES AND EQUITY	
Liabilities:	
Accounts payable	\$ 2,714
Equity:	
Fund balance - unreserved and undesignated	<u>71,216</u>
Total liabilities and equity	<u>\$ 73,930</u>

See accountant's compilation report.

MOREHOUSE PARISH TOURISM COMMISSION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPE - GENERAL FUND  
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Taxes	\$ 47,000	\$ 48,193	\$ 1,193
Donations	40,000	40,000	-
Interest and miscellaneous	-	1,151	1,151
	<u>\$ 87,000</u>	<u>\$ 89,344</u>	<u>\$ 2,344</u>
Expenditures:			
Culture and recreation:			
Advertising and promotion	\$ 9,000	\$ 5,865	\$ 3,135
Dues and subscriptions	500	-	500
Operating agreement	16,000	11,597	4,403
Travel and meetings	1,500	666	834
	<u>\$ 27,000</u>	<u>\$ 18,128</u>	<u>\$ 8,872</u>
Excess of revenues over expenditures	\$ 60,000	\$ 71,216	\$ 11,216
Fund balance - beginning	-	-	-
Fund balance - ending	<u>\$ 60,000</u>	<u>\$ 71,216</u>	<u>\$ 11,216</u>

See accountant's compilation report.

# HILL, INZINA & COMPANY

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors  
Morehouse Parish Tourism Commission  
Bastrop, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Morehouse Parish Tourism Commission and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Commission's compliance with certain laws and regulations during the year ended December 31, 2000, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our applied procedures, together with any findings, follow:

### *Public Bid Law*

1. Select all expenditures made during the year for materials and supplies exceeding \$15,000, or public works exceeding \$100,000, and determined whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).
  - Our review of expenditure totals and the detail general ledger revealed no individual expenditure for materials and supplies exceeding \$15,000 and no individual expenditure for public works exceeding \$100,000.

### *Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

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3. Obtain from management a listing of all employees paid during the period under examination.
4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.
  - Management provided the required information. The Commission had no employees during the period under examination.

#### *Budgeting*

5. Obtain a copy of the legally adopted budget and all amendments.
6. Trace the budget adoption and amendments to the minute book.
7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.
  - Management provided a copy of the original budget. There were no amendments to the budget during the year. We traced the adoption of the original budget to the minutes of a meeting held on January 10, 2000, which indicated that the budget was adopted by the Directors of the Commission by a unanimous vote at the first meeting held after all legal documents relating to the Commission's formation and funding sources had been adopted.
  - We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

#### *Accounting and Reporting*

8. Randomly select six disbursements made during the period under examination and: (a) trace payments to supporting documentation as to proper amount and payee; (b) determine if payments were properly coded to the correct fund and general ledger account; and (c) determine whether payments received approval from proper authorities.
  - We examined supporting documentation for each of the six selected disbursements and found that the payments were for the proper amounts and made to the correct payees; were properly coded to the correct fund and general ledger accounts; and received approval from the full Board of Directors.



#### *Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).
- Management asserted that such documents were properly posted.

#### *Debt*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.
- We scanned bank deposits and the detail general ledger for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### *Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.
- The Commission had no employees during the period under examination.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Morehouse Parish Tourism Commission and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Hill, Morgan & Co.*

April 24, 2001

LOUISIANA ATTESTATION QUESTIONNAIRE

4-11-01 (Date Transmitted)

Hill, Inzina & Co.  
Certified Public Accountants  
P. O. Box 631  
Bastrop, LA 71221-0631

In connection with your compilation of our financial statements as of December 31, 2000, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations. These representations are based on the information available to us as of 4-11-01 (date of completion).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of administration, State Purchasing Office.

Yes ☒ No ☐

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☐ No ☐

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☒ No ☐

### **Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [☒] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [☒] No [ ]

### **Meetings**

We have complied with the provisions of the Open Meetings Law, provided in LSA-RS 42:1 through 42:12.

Yes [☒] No [ ]

### **Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution and LSA-RS 39:1410.60-1410.65.

Yes [☒] No [ ]

### **Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138 and AG Opinion 79-729.

Yes [☒] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Jay Jeffries Executive Director 4-11-01 Date  
Oran Evans Treasurer 4-11-01 Date

MOREHOUSE PARISH TOURISM COMMISSION

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS  
For the Year Ended December 31, 2000

We have compiled the general-purpose financial statements of Morehouse Parish Tourism Commission (a component unit of Morehouse Parish) as of and for the year ended December 31, 2000, and have issued our report thereon dated April 26, 2001. We conducted our compilation in accordance with *Statements on Standards for Accounting and Review Services*, issued by the American Institute of Certified Public Accountants.

Section I - Agreed-Upon Procedures

None issued.

Section II - Other

2000-1 Accounting Records (initial citing)

Finding: A double entry system that includes a general ledger, books of original entry, and suitable subsidiary records is not in use by the Commission. Accounting records are not maintained in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements.

Management's  
corrective  
action plan: Books of original entry will be posted properly and the general ledger and subsidiary ledgers kept current and balanced monthly.

Contact persons: Commission's president and director

Anticipated  
completion  
date: Management became aware of the lack of accounting records prior to our engagement. Some measures of posting books of original entry have been taken but continued improvements in the accounting records will be made immediately.

Section III - Management Letter

None issued.